IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

MONDAY, THE TWENTY FIFTH DAY OF APRIL
TWO THOUSAND AND FIVE

PRESENT:

THE HON'BLE SRI JUSTICE B. SUDERSHAN REDDY

And

THE HON'BLE SRI JUSTICE C.V. RAMULU

WRIT PETITION No.21271 of 1997

Between:

M/s. V. Abdul Jabbar Sahib & Sons

Rep. by its Power of Attorney Holder, Mr. A.A. Sayeed,
Vellore-532 006, Tamil Nadu. **..... PETITIONER**

AND

1) The Vice-Chairman & Managing Director,
Andhra Pradesh Forest Development Corporation Ltd.,
Hyderabad.

2) The Divisional Forest Officer,
Telangana Region, Hyderabad.

3) The Commissioner of Commercial Taxes,
Andhra Pradesh, Hyderabad. **.....RESPONDENTS**

Petition under Article 226 of the Constitution of India praying that in the

circumstances stated in the Affidavit filed herein the High Court may be pleased to issue an appropriate Writ, Order or direction, particularly one in the nature of a Writ of Mandamus, declaring the impugned instructions issued by the 1st Respondent in his letter No.18.16/97/22/ST, dated 04-07-1997 and the clarification issued by the 3rd Respondent in CCT's Ref. No.AI(3)/2118/97, dated 03-07-1997 as illegal, unconstitutional, unjustified, arbitrary in the facts and circumstances of the case and consequentially direct the 2nd Respondent to treat the sale of Beedi Leaves as inter-State sales under Sec.3(a) of the CST Act.

Counsel for the Petitioner: Mr. A.K. JAISWAL

Counsel for Respondent No.1: Mr. P. Sriramulu Naidu, Adv.

Counsel for Respondent No.2: G.P. for Forests

Counsel for Respondent No.3: G.P. for Commercial Taxes.

The Court made the following :

ORDER:(Per Hon'ble Sri Justice B. Sudershan Reddy)

The subject matter that arises for our consideration in this writ petition is squarely covered by the decision rendered by a Division Bench of this Court in ***V.K. Abdul Jabbar Sahib Son v. Vice-Chairman & Managing Director, A.P., Forest Development Corpn. Hyderabad & Others*** against the petitioner herein.

Following the said judgment, this Writ Petition shall also stand dismissed with costs of Rs.500/-.

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B. SUDERSHAN REDDY, J

Date:25-04-2005.

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C.V. RAMULU, J

PV

To

1) The Vice-Chairman & Managing Director,
Andhra Pradesh Forest Development Corporation Ltd.,

Hyderabad.

2) The Divisional Forest Officer,
Telangana Region, Hyderabad.

3) The Commissioner of Commercial Taxes,
Andhra Pradesh, Hyderabad.

4) Two C.Cs. to G.P. for Forests, High Court of A.P.,

Hyderabad (O.U.T.)

5) Two C.Cs. to G.P. for Commercial Taxes, High Court of A.P.,
Hyderabad.

6) Two C.D. copies.